

**RETURN TO BE FILED ON
 OR BEFORE THE 10TH
 DAY OF EACH MONTH**

GEORGIA CIGAR EXCISE TAX MONTHLY RETURN

NAME OF LICENSEE		STATE LICENSE NO.		FOR CALENDAR MONTH & YEAR	
ADDRESS (Street)			CITY		ZIP CODE
LINE #	SUMMARY OF CIGAR TRANSACTIONS DURING MONTH	LITTLE CIGARS (Quantity)	LARGE CIGARS (Wholesale Cost Price)		
1.	Total Purchases Made this Month (Total Schedule A)			\$	
2.	Cigars Returned to Manufacturer (Total Schedule B)				
3.	Out-of-State Sales (Total Schedule C) SUBMIT IN DUPLICATE				
4.	Sales to Federal Military Installations (Total Schedule D)				
5.	Taxable Amount (Line 1 less Lines 2 through 4)				
6.	Cigar Excise Tax Rate by Class	\$.0025	23%		
7.	Gross Tax Due By Class (Line 5 x Applicable Tax Rate on Line 6)	\$		\$	
8.	Gross Tax Due (Total of all columns in Line 7)			\$	
9.	Credit Memo(s) Issued by Georgia Department of Revenue (Attach original hereto)			\$	
10.	Net Tax Due (Line 8 less Line 9) – Remit this amount with Return			\$	

(REMIT HEREWITH)

AFFIDAVIT

I certify, under the penalties for filing false returns, that I am familiar with the statements made in this return and that the figures presented herein, including accompanying schedules, are true, correct and complete to the best of my knowledge and belief, and are filed in accordance with the law.

 SIGNATURE OF OWNER, PARTNER OR OFFICER

 TITLE

 DATE

INSTRUCTIONS

Every Cigar Licensee Distributor must complete a Cigar Excise Tax Return each month whether or not there are any transactions to report. The Excise Tax is imposed on little cigars weighing not more than three pounds per thousand, at the rate of 2.5 mills each, and on all other cigars at 23 percent of the wholesale cost price, exclusive of any trade, cash or other discounts or any promotions, advertising, display or similar allowances.

Mailing – Sign and date the original return and mail it with remittance due, originals of the supporting schedules and copies of supporting documents to: **Georgia Department of Revenue, Alcohol and Tobacco Division, P.O. Box 49728, Atlanta, GA 30359**, on or before the 10th day of the following month for which return is filed. The statutes provide penalties for failure to file this return and pay the tax due. The duplicate of the return and schedules along with all invoices of purchases and sales must be retained by licensee for a period of three years.

SCHEDULE OF GEORGIA NON-TAX CIGAR PURCHASES

LICENSEE				CITY	RETURN FOR THE MONTH AND YEAR OF	
INSTRUCTIONS: Each invoice of purchase is to be reported separately, and all invoices from a particular cigar supplier should be listed together in a group, and in addition each supplier should be listed in alphabetical order.						
LINE #	INVOICE DATE	INVOICE NUMBER	DATE RECEIVED	PURCHASED FROM (Name of Supplier)	LITTLE CIGARS (Quantity)	LARGE CIGARS (Wholesale Cost Price)
1.						\$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.	PAGE TOTALS (Enter Grand Totals on Line 1 of Summary Page)					\$